

STATE OF MICHIGAN
COURT OF APPEALS

BOYD S. ALDRIDGE and LORETTA S.
ALDRIDGE,

UNPUBLISHED
July 22, 2008

Petitioners-Appellants,

v

TOWNSHIP OF GREENBUSH,

No. 278913
Tax Tribunal
LC No. 00-310158

Respondent-Appellee.

Before: Saad, C.J., and Fort Hood and Borrello, JJ.

PER CURIAM.

Petitioners appeal as of right from an opinion and judgment of the Michigan Tax Tribunal adopting respondent's valuations of the true cash value, assessed value, and taxable value of real property owned by petitioners and used as an 18-hole public golf course for the 2004 tax year. For the reasons set forth in this opinion, we affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

Respondent determined the true cash value for the property that is the subject matter of this dispute at \$1,245,800. Petitioners challenged the 2004 assessment before the board of review, which affirmed the assessment. Petitioners alleged that the assessment was excessive because the true cash value was \$364,700.

In the absence of fraud, this Court reviews a decision of the Tax Tribunal to determine whether the tribunal erred in applying the law or adopted a wrong legal principle. *Danse Corp v City of Madison Hts*, 466 Mich 175, 178; 644 NW2d 721 (2002). The tribunal's factual findings are conclusive if supported by competent, material, and substantial evidence on the whole record. *Id.* (citation and internal quotation marks omitted).

The tribunal determined that petitioners did not meet their burden of proof in establishing the property's true cash value. On appeal, petitioners argue that the tribunal erred in determining that they did not go forward with evidence in support of their petition. They assert that they presented an exhibit and a valuation statement, and testimony from petitioner Boyd Aldridge. However, petitioners' valuation statement was not an analysis; it was a one-paragraph statement of unsupported factual assertions and unexplained conclusions. Petitioners presented another document that set forth amounts and totals in various categories for 2000 and 2001. However, the document lacked evidentiary value in light of Boyd Aldridge's testimony that the golf course

was built over a longer period of time and that construction began before 2000. Petitioner Boyd Aldridge testified that the stated value of the land at \$2,000 an acre was based only on “what the city or county told me that they valued the property at” and, therefore, was hearsay.

The tribunal may not automatically accept a respondent’s assessment, and a “‘conclusive presumption of validity is diametrically opposed to the concept of an original, independent *de novo* proceeding at which the petitioner simply bears the burden of proof.’” *Great Lakes Div of Nat’l Steel Corp v City of Ecorse*, 227 Mich App 379, 409; 576 NW2d 667 (1998), quoting *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 768; 314 NW2d 479 (1981). However, petitioners had the burden of proof to show “by the greater weight of the evidence, that the assessment is too high.” *Id.* The tribunal determined that petitioners’ evidence was so uncertain and incomplete that it failed to satisfy their burden. In reaching this conclusion, the tribunal did not commit an error of law or adopt a wrong legal principle, and its factual findings are not unsupported by competent, material, and substantial evidence.

Affirmed.

/s/ Henry William Saad
/s/ Karen M. Fort Hood
/s/ Stephen L. Borrello